

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Options Charter School - Carmel (9325)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$487,806	\$504,040	\$626,800	n/a	28%	24%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$19,023	\$22,379	\$7,285	n/a	-62%	-67%
	24100 Office of The Principal	\$0	\$6,892	\$2,145	\$3,166	n/a	-54%	48%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$2,171	\$0	\$0	n/a	-100%	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$3,032	\$60	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$0	\$34,450	\$34,786	\$17,229	n/a	-50%	-50%
<b>Student Academic Achievement Total</b>		<b>\$0</b>	<b>\$553,374</b>	<b>\$563,409</b>	<b>\$655,480</b>	<b>n/a</b>	<b>18%</b>	<b>16%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$33,170	\$34,392	\$34,423	n/a	4%	0%
	21220 Guidance Services; Counseling Services	\$0	\$325	\$0	\$0	n/a	-100%	n/a
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$354	\$2,179	n/a	n/a	> 500%
	21310 Health Services; Service Area Direction	\$0	\$45	\$0	\$0	n/a	-100%	n/a
	21320 Health Services; Medical Services	\$0	\$75	\$730	\$450	n/a	500%	-38%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$50	n/a	n/a	n/a
	21490 Other Psychological Services	\$0	\$0	\$16,582	\$0	n/a	n/a	-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$2,235	\$250	\$0	n/a	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$40	\$10	\$0	n/a	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$600	\$0	\$188	n/a	-69%	n/a
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$10,000	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$0	\$3,335	\$2,533	\$44,411	n/a	> 500%	> 500%
	23220 Executive Administration; Community Relations	\$0	\$25	\$235	\$483	n/a	> 500%	106%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$18,874	\$19,717	\$27,413	n/a	45%	39%
	24900 Other Support Services, School Administration	\$0	\$1,593	\$1,419	\$1,296	n/a	-19%	-9%
	26700 2007 Account Code - Technology Coordinator	\$0	\$14,106	\$0	\$0	n/a	-100%	n/a
<b>Student Instructional Support Total</b>		<b>\$0</b>	<b>\$74,423</b>	<b>\$76,221</b>	<b>\$120,893</b>	<b>n/a</b>	<b>62%</b>	<b>59%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$0	\$16,123	\$13,329	\$6,891	n/a	-57%	-48%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$4,067	n/a	n/a	n/a
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$160	\$0	\$0	n/a	-100%	n/a
	25120 Fiscal Services; Service Area Direction	\$0	\$18,748	\$12,444	\$1,539	n/a	-92%	-88%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$917	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$0	\$1,730	\$0	\$4	n/a	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$250	\$0	n/a	n/a	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$242	\$438	\$19	n/a	-92%	-96%
	25600 Public Information Services	\$0	\$545	\$477	\$0	n/a	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$3,300	\$0	\$145	n/a	-96%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$0	\$15,444	\$14,417	\$31,765	n/a	106%	120%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$3,109	\$1,246	\$1,455	n/a	-53%	17%
	26499 2007 Account Code - Other	\$0	\$4,360	\$7,012	\$3,284	n/a	-25%	-53%
	26700 Operation and Maintenance of Plant Services; Insurance	\$0	\$18,838	\$17,489	\$10,470	n/a	-44%	-40%
	27100 Student Transportation; Vehicle Operation	\$0	\$1,654	\$1,680	\$1,816	n/a	10%	8%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$223	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$0	\$46	\$36	\$520	n/a	> 500%	> 500%
	27500 Student Transportation; Insurance on Buses	\$0	\$1,071	\$248	\$665	n/a	-38%	168%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$153	n/a	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$0	\$152	\$0	\$898	n/a	490%	n/a
	27910 Student Transportation; Bus Driver Training	\$0	\$30	\$0	\$15	n/a	-50%	n/a
	31400 Food Services Operations; Food Purchases	\$0	\$216	\$0	\$0	n/a	-100%	n/a
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$1,125	n/a	n/a	n/a
	33200 Community Recreation	\$0	\$0	\$292	\$0	n/a	n/a	-100%
	33300 Civic Services	\$0	\$145	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$0	\$2,174	\$0	\$0	n/a	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$173,151	\$77,028	\$28,806	n/a	-83%	-63%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,769	\$4,566	\$2,455	n/a	-11%	-46%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$1,000	\$1,500	\$0	n/a	-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$0</b>	<b>\$265,006</b>	<b>\$152,451</b>	<b>\$97,232</b>	<b>n/a</b>	<b>-63%</b>	<b>-36%</b>
<b>Nonoperational</b>								
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$500	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,407	\$12,426	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$10,638	\$0	\$0	n/a	-100%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$20,000	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$17,709	\$101,570	\$112,582	n/a	> 500%	11%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$4,947	\$6,481	\$3,817	n/a	-23%	-41%
<b>Nonoperational Total</b>		<b>\$0</b>	<b>\$38,201</b>	<b>\$120,477</b>	<b>\$136,399</b>	<b>n/a</b>	<b>257%</b>	<b>13%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$0	\$11,403	\$20,250	\$11,134	n/a	-2%	-45%
	26492 2007 Account Code - Social Security	\$0	\$33,250	\$36,213	\$17,917	n/a	-46%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$313	\$0	\$0	n/a	-100%	n/a
	26494 2007 Account Code - Group Insurance	\$0	\$46,027	\$70,838	\$17,809	n/a	-61%	-75%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,822	\$1,837	\$142	n/a	-92%	-92%
<b>prorated Total</b>		<b>\$0</b>	<b>\$92,814</b>	<b>\$129,137</b>	<b>\$47,002</b>	<b>n/a</b>	<b>-49%</b>	<b>-64%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$0	\$639,341	\$683,545	\$699,319	n/a	9%	2%
Student Instructional Support	\$0	\$81,239	\$85,222	\$124,055	n/a	53%	46%
Overhead and Operational	\$0	\$265,038	\$152,451	\$97,232	n/a	-63%	-36%
Nonoperational	\$0	\$38,201	\$120,477	\$136,399	n/a	257%	13%
<b>Grand Total</b>	<b>\$0</b>	<b>\$1,023,818</b>	<b>\$1,041,695</b>	<b>\$1,057,005</b>	<b>n/a</b>	<b>3%</b>	<b>1%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
	62.4%	65.6%	66.2%
	7.9%	8.2%	11.7%
	25.9%	14.6%	9.2%
	3.7%	11.6%	12.9%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>.0%</b>	<b>70.4%</b>	<b>73.8%</b>	<b>77.9%</b>